

# Tax Year 2013: Important Information for New Jersey Residents



This information may assist you in preparing your New Jersey state income tax return.

If during 2013 you were subject to tax in New Jersey and held shares of the **Fidelity® New Jersey Municipal Income Fund**, 100% of any federally taxable distribution you received from this fund may be exempt from New Jersey state income tax. This distribution that may be exempt from New Jersey state income tax represents exempt gains realized by the fund on the sale of certain securities.

Federally taxable distribution amounts are reported by fund in your 1099 Tax Reporting Statement:

- For **Fidelity brokerage accounts**, in the Supplemental Information portion of your 2013 1099 Tax Statement—find the Details of 1099-DIV Transactions, Total Capital Gains Distributions Detail, column 2a.
- For **Fidelity mutual fund accounts**, see Form 1099-DIV Dividends and Distributions, column 2a.

We suggest that you consult your tax advisor, who is most familiar with your circumstances and the laws of the state in which you reside, to determine how you should report this information on your state income tax return.

If you have any questions or need additional information, please visit our Web site at **Fidelity.com/tax**, or call our Tax Reporting Line at **1-800-544-6666**. Fidelity Representatives are available 24 hours a day, 7 days a week.

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